

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

AFFIDAVIT OF NON-LEGAL ORDINARY COURSE PROFESSIONAL

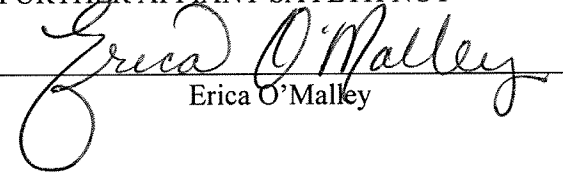
STATE OF Illinois)
) ss:
COUNTY OF DuPage)

Erica O'Malley, being duly sworn, deposes and says:

1. I am a partner of Grant Thornton LLP ("Grant Thornton") which firm maintains offices at 1901 South Meyers Road, Oakbrook Terrace, Illinois.
2. Neither I, Grant Thornton, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in Exhibit A attached to and incorporated in this affidavit.
3. Grant Thornton has previously loaned staff to the Debtors and performed services for the Debtors with respect to State and Local Taxes.
4. The Debtors have requested, and Grant Thornton has agreed, to continue to represent and advise the Debtors pursuant to section 327(a) of title 11 of the United States Code, 11 U.S.C. §§101-1330, as amended (the "Bankruptcy Code"), with respect to such matters. Additionally, the Debtors have requested, and Grant Thornton proposes to render, audit and tax services to the Debtors' employee benefit plans listed in Exhibit B.
5. Grant Thornton's current fees arrangement, which is broken out between what will be billed to the Debtors and what will be billed to the Debtors' employee benefit plans, is outlined in Exhibit B.
6. Except as set forth herein, no promises have been received by Grant Thornton or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. Grant Thornton has no agreement with any entity to share with such entity any compensation received by Grant Thornton.
8. Grant Thornton and its partners, auditors, and other members may have in the past represented, currently represent, any may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending Chapter 11 cases. Grant Thornton does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.
9. Neither I, Grant Thornton, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which Grant Thornton is to be engaged. Grant Thornton received \$13,725 in the ninety day period prior to the bankruptcy filing.
10. In viewing of the foregoing, Grant Thornton is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.
11. The foregoing constitutes that state of Grant Thornton pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 an 2016(b).

FURTHER AFFIANT SAYETH NOT


Erica O'Malley

Subscribed and sworn before me
this 25th day of May, 2006


Notary Public

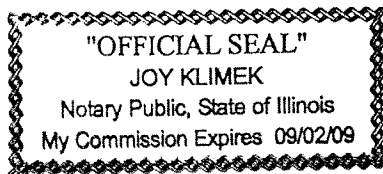


Exhibit A

Ableco Finance LLC	Former client
Amaranth Partners LLC	Former client
American Express Certificate Company	Former client
ASI Consulting Group LLC	Client
Asset Management Resources	Possible client
Asset Mfg. Resources	Former client
Austin Group, Ltd.	Possible client
Banc One Capital Markets, Inc.	Client
Bank of America, N.A.	Client
Bank of New York	Former client
Bank One Trust Company N.A.	Firm relationship
Barclays Bank PLC	Potential client
Bear Stearns Investment Products	Client
BMC Holding Corporation d/b/a BMC West	Former client
BSI Americas	Client
Butzel, Long	Former client
Cadwalader, Wickersham & Taft, LLP	Potential client
Cantor Colburn, LLP	Former client
Capital Group International, Inc.	Potential client
Capital Research & Management Company	Potential client
Cargill Financial Services Intl. Inc.	Client
CEI Co., Ltd. (Tennessee)	Client
Chanin Capital Partners LLC	Client
Citibank N.A.	Client
Citicorp Securities, Inc.	Firm relationship
City of Saginaw, Michigan	Client
Cleary, Gottlieb, Steen & Hamilton	Former client
Connie Fournier	Former client
Covington & Burling LLP	Client
Crowell & Moring LLP	Potential client
Davis Polk & Wardwell	Former client
Davis, Robert E., II	Client
DCX	Possible client
Delaware Corp Bond Fund	Potential client
Desjardins Financial Security Life	GTI Client
Deutsche Bank Trust Company America	Former client
DeWitt Ross & Stevens	Client - litigation counsel
Dickinson Wright PLLC	Client
Dickson Allen	Client
DMS NA	Client
Eftec North America, LLC	Former client
Ernst & Young	Client
ESS, Inc.	Possible client
Fiber Systems International, Inc.	Former client
Fidelity Institutional Retirement Services Company	Firm relationship
Fifth Third Bank, Eastern Michigan	Firm relationship
Foley & Lardner LLP	Former client

Fortis Bank SA NV Cayman Island Branch	Client
Frost Brown Todd LLC	Client - litigation counsel
Gleneagles CLO Ltd.	Former client
Goldman Sachs Credit Partners L.P.	Client
Goodwin Procter LLP	Client
Hendrick Motorsports	Client
Hillman, Robert	Client
Holloway, Dobson, Bachman	Former client
Honeywell ACS Sensing & Control	Former client
Howard, Mark	Possible client
Hunton & Williams LLP	Client
Hutchinson Seal Corp.	Potential client
ICG	Former client
IDS Life Insurance Company	Former client
International Brotherhood of Electrical Workers, A	Potential client
Invensys	Former client
J.P. Morgan Trust Company, N.A.	Firm relationship
Jasper CLO Ltd.	Possible client
Jones Lang Lasalle Americas, Inc.	US and GTI Client
JPMorgan Bank, N.A.	Firm relationship
KPMG LLC	Client
Lathrop & Gage	Client - litigation counsel
Lehman Commercial Paper, Inc.	Client
Lemon Bay Partners	Possible client
Lincoln National Life Insurance Co.	Former client
Little, Robert W.	Client
Lockheed Martin Corp.	Former client
Lord Corporation	Former client
Mary Smith	Former client
MCI Telecommunications Corporation	Client
Mesirow Financial Consulting, LLC	Client
Metropolitan West	Firm relationship
Michigan Strategic Fund	Client
MIT	Potential client
Modine Manufacturing Company	Former client
Morgan Stanley Senior Fundings, Inc.	Client
Morrison, Thomas	Former client
Motorola Quadrasteer	GTI Client
Mubea, Inc.	Client
National City Bank	Firm relationship
Nesco	Client
O'Brien, Michael L.	Client employee
Ohio State University	Potential client
Ohio Water Development Authority	Client
O'Melveny & Meyers, LLP	Client - litigation counsel
Pioneer Floating Rate Trust	Former client
PNC Bank, N.A.	Client
Praxair Surface Technologies	Possible client
Principal Life Insurance Company	Potential client
Quinn Emanuel Urquhart Oliver & Hedges	Potential client

Rader Fishman & Grauer LLP	Potential client
Red Fox Funding LLC	Client
Redwood Master Fund, Ltd.	Client
Regions Bank	Potential client
Richard Brown	Possible client
Robert Morgan	Client
Rothschild Inc.	Former client
Russell, Thomas	Potential client
Salomon Brothers Variable Rate	Former client
Salomon Smith Barney	Firm relationship
SAP Consulting	Former client
Sapient	Former client
Seneca Capital, L.P.	Client
Shainin LLC	Client
Shearman & Sterling LLP	Former client
Siemens VDO Automotive AG (SVDO)	US and GTI client
Smith, Louis	Client
Southport CLO, Limited	Possible client
SRI Fund LP	Client
Stanfield	Client
State of New York	Client
State Street Bank and Trust Company	Firm relationship
Strattec Security Corporation	Client
Sumitomo Mitsui Banking Corporation	Parent of client
Tatum Partners	Client
Tenneco Automotive Inc.	Former client
The Hartford Floating Rate Fund	Client
Thompson Hine & Flory, LLP	Potential client
Trilogy Portfolio Company, LLC	Client
UBS AG, Stamford Branch	Former client
Venture CDO	Possible client
Vulcan Ventures, Inc.	Potential client
Wachovia Bank, National Association	Client
Watson Wyatt & Company	Potential client
William P. Edwards	Former client
Wilmer, Cutler, Pickering, Hale & Dorr LLP	Client - litigation counsel

Exhibit B

Grant Thornton to bill for (i) fees at rates specified in agreement between parties plus (ii) disbursements. Fees are described on p.2 of Exhibit B.

Exhibit B
Scope of Services and Fees
 Year Ended December 31, 2005, unless otherwise indicated

Plans Requiring Full-Scope Audit & Forms 5500

Health and Welfare (3)
 Delphi Supplemental Unemployment Benefit Plan (UAW)
 Delphi Supplemental Unemployment Benefit Plan (IUE-CWA)
 IUE-CWA Legal Services Plan for IUE-CWA Represented Employees of Delphi in the United States

Plans Requiring Limited-Scope Audit & Forms 5500 (15)

Savings Plans

Delphi Personal Savings Plan for Hourly Employees
 Delphi Savings-Stock Purchase Program for Salaried Employees in the U.S.
 ASEC Manufacturing Savings Plan (located in Tulsa, OK)
 Delphi Mechatronic Systems Savings-Stock Purchase Program
 Delphi Income Security Plan for Hourly-Rate Employees
 Packard-Hughes Interconnect Retirement Savings Plan (located in Irvine, CA)
 Delphi Diesel Systems Retirement Savings Portfolio Plan (located in Troy, MI)
 Delphi Medical Systems 401(k) Plan (located in Boulder, CO)

Pension

Delphi Hourly-Rate Employees Pension Plan (plan year ended 9/30/2005)
 Delphi Retirement Program for Salaried Employees (plan year ended 9/30/2005)
 ASEC Manufacturing Retirement Program (located in Tulsa, OK)
 Delphi Mechatronic Systems Retirement Program (located in Downers Grove, IL)
 Packard-Hughes Interconnect Non-Bargaining Retirement Plan (located in Irvine, CA)
 Packard-Hughes Interconnect Bargaining Retirement Plan (located in Irvine, CA)
 Packard-Hughes Interconnect Foley, Alabama Retirement Plan (located in Irvine, CA)
 Delphi UAW Layoff Benefit Trust
 Delphi UAW Layoff Benefit Trust

Forms 5500 for unaudited plans (14 total):

Delphi Life & Disability Benefit for Salaried Employees
 Delphi Life & Disability Benefit for Hourly Rate Employees
 Delphi Guaranteed Income Stream Benefit Program (UAW)
 Delphi Guaranteed Income Stream Benefit Program (USW)
 Delphi Guaranteed Income Stream Benefit Program (IUE-CWA)
 Delphi Guaranteed Income Stream Benefit Program (ISP)
 Delphi Health Care Reimbursement Plan for Salaried Employees
 Delphi Separation Allowance Plan for Salaried Employees
 Delphi Health Care Program for Salaried Employees
 Delphi Health Care Program for Hourly Rate Employees
 Delphi Group Long-Term Care Program (Salaried)
 Delphi Mechatronic Systems Welfare Benefit Plan (Actives) (located in Downers Grove, IL)
 Delphi Medical Systems Welfare Benefit Plan (located in Boulder, CO)
 PHI Health and Welfare Plan (located in Irvine, CA)
 Delphi Diesel Welfare Plan

Audit Tax Bill to Plan Sponsor Scope of Audit Filing Date
 (includes 4% admin fee)

22,880	1,248	24,128	Full	10/16/2006
22,880	1,248	24,128	Full	10/16/2006
17,160	1,248	18,408	Full	10/16/2006
31,200	1,872	33,072	Limited	10/16/2006
31,200	1,872	33,072	Limited	10/16/2006
15,080	1,768	16,848	Limited	10/16/2006
15,080	1,768	16,848	Limited	10/16/2006
13,520	1,768	15,288	Limited	10/16/2006
12,480	1,768	14,248	Limited	10/16/2006
12,480	1,768	14,248	Limited	10/16/2006
39,000	1,872	40,872	Limited	7/17/2005
39,000	1,872	40,872	Limited	7/17/2005
11,440	1,768	13,208	Limited	10/16/2006
11,440	1,768	13,208	Limited	10/16/2006
11,440	1,768	13,208	Limited	10/16/2006
11,440	1,768	13,208	Limited	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
341,640	33,176			
1,248	1,248	1,248	NA	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
728	728	728	NA	10/16/2006
728	728	728	NA	10/16/2006
3,432	3,432	3,432	NA	10/16/2006
3,432	3,432	3,432	NA	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
1,248	1,248	1,248	NA	10/16/2006
19,760				
341,640	52,936	394,576		394,576
216,944	177,632			

Pension
 Delphi Hourly-Rate Employees Pension Plan (plan year ended 9/30/2006)
 Delphi Retirement Program for Salaried Employees (plan year ended 9/30/2006)
 Total Fees for September 30, 2006 Plan Years

40,560	1,872	42,432	Full	7/15/2007
40,560	1,872	42,432	Full	7/15/2007
81,120	3,744	84,864		
422,760	56,680	479,440		479,440
301,808	177,632			